

DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION

Program Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

COLLECTIONS DIVISION

do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.


The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or value for official and administrative business and when the Department certifies that such records appear to have no further use or value for research or reference, then such records may be destroyed or otherwise disposed of by the agency having custody of them. As part of its program operations the Department of Revenue agrees to establish and enforce internal policies. The policy will specify how long those records must be retained and when they must be destroyed.

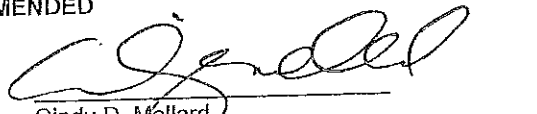
E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 10 years, including those with permanent historical value, shall be designated with specific retention periods in this program records schedule. Public records including electronic records not listed in this schedule or in the *General Schedule for State Agency Records* are not authorized to be destroyed. The

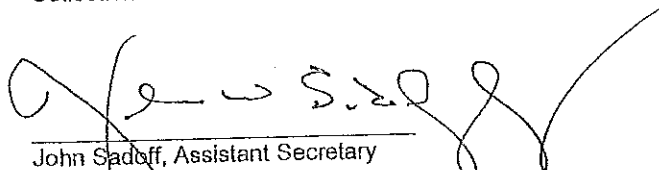
COLLECTIONS DIVISION

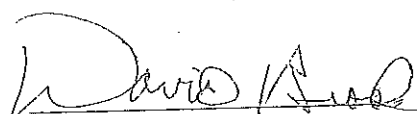
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED

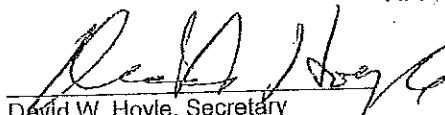

Charlie Helms, Director
Collections Division

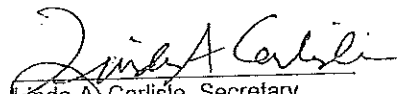

Cindy D. Mallard
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Documents and Payments Processing Division


John Sadoff, Assistant Secretary
Tax Compliance


David Brook, Director
Division of Historical Resources

APPROVED


David W. Hoyle, Secretary
Department of Revenue


Linda A. Carlisle, Secretary
Department of Cultural Resources

August 8, 2011

WHB

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
ADMINISTRATION**

ITEM 49568. CYBERSHAME DATABASE (ELECTRONIC) FILE.

Electronics records concerning delinquent taxpayers on the Cybershame web list received from Revenue Officers or Revenue Office Managers. Data fields include names and addresses of taxpayers, taxpayer identification numbers, tax type, balance due, docket number, and other related data. (NOTE: Only the Revenue Office Manager (ROM) can edit information from this record.) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after receiving notification from Revenue Office Manager that the account is paid in full, taxpayer files bankruptcy, or Certificates of Tax Liability (CTL) has expired and no official actions involving the records is pending.

ITEM 49569. INTERNAL REVENUE SERVICE / ACCOUNTS RECEIVABLE (AR) FILE.

Reports in paper and paper formats concerning the Internal Revenue Service Reciprocal Program and reports received from the Accounts Receivable (AR) regarding Collection Assistant Fees. File includes Financial Management System (FMS) Weekly Update Reports, FMS Integrated Tax Administration System (ITAS) Posting Reports, Report of Collections received from Federal Reciprocal Refund Offset Program, Collection Assistance Fee Reports, Collection Fee Budget Code Summary Reports (606), Java Enabled Tax System (JETS) Reports, summary reports of amounts collected, and other related records.

DISPOSITION INSTRUCTIONS: Destroy in office after 4 years if no litigation, claim, audits, or official actions involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49570. REQUEST FOR PAYMENTS FOR CERTIFICATE OF TAX LIABILITY (CTL) AND POSTAGE (REFERENCE) FILE.

Reference copies of requests from Financial Services and used by the Revenue Office Managers and Revenue Officers to verify receipt of payments for Certificate of Tax Liabilities and postage. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office 1 year after all transactions have been cleared and no litigation, claim, audits, or official actions involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49571. TAX COMPLIANCE ADMINISTRATION DATABASE (ELECTRONIC) FILE.

Electronic records concerning personal information of each division employee. Data fields include amount of travel expenses, employee identification number, position number, organization identification number, work station number, position classification number, name and address, telephone contact numbers, pay grade, salary, amount of longevity pay, date hired, pay rate, vacation rate and other related data. (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Destroy in office 30 years after termination of divisional employment.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
BANKRUPTCY UNIT**

ITEM 2750. BANKRUPTCY-INDIVIDUALS FILE.

Records in paper and electronic formats, including e-mail, received from the courts informing the Department of Revenue of individuals, proprietorships, and partnerships that have declared bankruptcy. File includes bankruptcy forms and correspondence received from petitioners, closing notices, financial statements, hearing notices, orders, and copies of Proof of Claim filed with the appropriate bankruptcy court. The Federal District Bankruptcy Court is required to maintain the original Proof of Claim plus any exhibits as required by the Federal Rules of Bankruptcy Procedure (11 USC). (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office 2 years after case is closed, if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 33752. BANKRUPTCY-CORPORATIONS FILE.

Records in paper and electronic formats, including e-mail, received from the courts informing the Department of Revenue of corporations that have declared bankruptcy. File includes bankruptcy forms and correspondence received from petitioners, closing notices, financial statements, hearing notices, orders, and copies of Proof of Claim filed with the appropriate bankruptcy court. The Federal District Bankruptcy Court is required to maintain the original Proof of Claim plus any exhibits as required by the Federal Rules of Bankruptcy Procedure (11 USC). (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office 2 years after case is closed, if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 33753. BANKRUPTCY-CORRESPONDENCE FILE.

Correspondence received from the courts informing the Department of Revenue of hearings, discharges, and dismissals of bankruptcy cases for individuals and corporations.

DISPOSITION INSTRUCTIONS: Function and records transferred as follows: Individual bankruptcy correspondence is transferred to Bankruptcy-Individuals File (Item 2750), and corporate bankruptcy correspondence is transferred to Bankruptcy-Corporations (Item 33752).

ITEM 49572. BANKRUPTCY DATABASE (ELECTRONIC) FILE.

Electronic records concerning individuals, corporations, partnerships, proprietorships that have declared bankruptcy. Data fields include names of taxpayers, identification numbers of entities, amounts due, amounts collected from taxpayer, frequency of payments, attorney profile information, trustee profile information, Federal Bankruptcy court and district assignment, and other related information. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
DIRECTOR'S OFFICE

ITEM 49573. COMPUTER APPLICATIONS USER GUIDES (REFERENCE) FILE.

Reference copies in paper and electronic formats of user guides and manuals for various computer applications used by division employees. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 49574. HISTORICAL FILE.

Records concerning the historical development and future plans and directions for the division. File includes organizational charts, mission statements, directives, 2010 vision reports and strategies, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Transfer records to State Records Center after 5 years(s). Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 49575. MANAGER, TEAM LEADER, AND EXPANDED STAFF MEETINGS FILE.

Records concerning meetings held by managers, team leaders, and expanded staff to discuss management and customer services of the divisions. File includes meeting notes, meeting summaries, correspondence, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Transfer paper records to the State Records Center after 5 years. Records will be held for agency in the State Records Center 30 additional years, and then destroyed upon review of archival status.

ITEM 49576. POLICY AND PROCEDURES FILE.

Records of policies and procedures in paper and electronic formats developed by the division to carry out administrative functions and responsibilities of the division. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Transfer paper records to the State Records Center after 5 years. Records will be held for agency in the State Records Center 30 additional years, and then destroyed upon review of archival status.

ITEM 49577. PROJECTED COLLECTIONS REPORTS FILE.

Reports in electronic formats submitted to the legislature concerning long-term collection plans (organizational focus, federal offset payment initiatives, civil enforcement teams, bankruptcy collections, and other related topics. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, with related paper records. Paper records will be transferred to Projected Collections Reports File (Item 49577). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
DIRECTOR'S OFFICE**

ITEM 49578. REVENUE OFFICERS ADVISORY COMMITTEE (ROAC) FILE.

Records concerning the Revenue Officers Advisory Committee (ROAC), which is charged with serving the Collection Division by promoting and recommending collections methods, soliciting new ideas and suggestions from field personnel, and other related topics. File includes rosters, minutes, recommendations, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Transfer paper records to the State Records Center after 5 years. Records will be held for agency in the State Records Center 30 additional years, and then destroyed upon review of archival status.

ITEM 49579. TECHNICAL BULLETINS (REFERENCE) FILE.

Records in paper and electronic formats of reference copies of technical bulletins used by division employees concerning sales and use taxes, corporate excise and insurance taxes, and individual income taxes. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 49581. CUSTOMER SERVICE REPORTS FILE.

Annual reports prepared by the Director concerning the effectiveness of the division in meeting its goals to provide outstanding customer service to taxpayers. Reports include statistical summaries of accomplishments, current collection practices, and other related topics. File also includes reports regarding accounts retrievable and collections. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Transfer records to the State Records Center after 5 years. Records will be held for agency in the State Records Center 30 additional years, and then destroyed upon review of archival status.

ITEM 49726. CUSTOMER SERVICE REPORTS DATABASE (ELECTRONIC) FILE.

Electronic copies of annual reports prepared by the Director concerning the effectiveness of the division in meeting its goals to provide outstanding customer service to taxpayers. Reports include statistical summaries of accomplishments, current collection practices, and other related topics. File also includes reports regarding accounts retrievable and collections. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, with related paper records. Paper records will be transferred to Customer Service Reports File (Item 49581). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
DIRECTOR'S OFFICE**

ITEM 49727. HISTORICAL DATABASE (ELECTRONIC) FILE.

Electronic records, including e-mail, concerning the historical development and future plans and directions for the division. File includes organizational charts, mission statements, directives, 2010 vision reports and strategies, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retain e-mail in office permanently. Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, other than e-mail, with related paper records. Paper records will be transferred to Historical File (Item 49574). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

ITEM 49728. POLICY AND PROCEDURES DATABASE (ELECTRONIC) FILE.

Electronic records, including e-mail, of policies and procedures in paper and electronic formats developed by the division to carry out administrative functions and responsibilities of the division. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retain e-mail in office permanently. Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, other than e-mail, with related paper records. Paper records will be transferred to Policy and Procedures File (Item 49576). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

ITEM 49729. REVENUE OFFICERS ADVISORY COMMITTEE (ROAC) DATABASE (ELECTRONIC) FILE.

Electronic records, including e-mail, concerning the Revenue Officers Advisory Committee (ROAC), which is charged with serving the Collection Division by promoting and recommending collections methods, soliciting new ideas and suggestions from field personnel, and other related topics. File includes rosters, minutes, recommendations, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retain e-mail in office permanently. Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, other than e-mail, with related paper records. Paper records will be transferred to Revenue Officers Advisory Committee (ROAC) (Item 49578). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
DIRECTOR'S OFFICE**

**ITEM 49782. MANAGER, TEAM LEADER, AND EXPANDED STAFF MEETINGS DATABASE
(ELECTRONIC) FILE.**

Electronic records, including e-mail, concerning meetings held by managers, team leaders, and expanded staff to discuss management and customer services of the divisions. File includes meeting notes, meeting summaries, correspondence, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Comply with standards and policies issued by N.C. Department of Cultural Resources regarding the preservation of permanent electronic records. Print and interfile electronic records, with related paper records. Paper records will be transferred to Manager, Team Leader, and Expanded Meetings Reports File (Item 49575). Backup tapes will be retained in accordance with Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
LEVY OFFICERS**

ITEM 49598. LEVY OFFICER SPECIAL PROJECTS FILE.

Records in paper and electronic formats, including e-mail, concerning taxpayer case files assigned to the levy program from field offices for the purpose of collecting delinquent taxes. Information consists of taxpayer files placed into the levy program. Files include warrants, vendor bills, legal notices, correspondence, inventory lists, settlement statements, levy summary reports, and other related records. (Note: Files are maintained by the Levy Officer performing the levy. Applicable information from correspondence is entered into the Levy Officer Electronic Database (Electronic) File (Item 49599) by the Levy Officer when approved by Assistant Director.) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office remaining records 3 years after the levy summary results reports are sent to Levy Program Supervisor.

ITEM 49599. LEVY OFFICER DATABASE (ELECTRONIC) FILE.

Electronic records concerning all taxpayer case files placed into the levy program. Data fields include for taxpayer's name and identification number, levy officer assigned to the case, field office location, collection method, amount collected, hours worked, expenses incurred, month placed into program and month taken out of the program. (Note: Levy officer supervisor is authorized to key data into this database after correspondence is approved by the assistant director to begin tracking a case managed by a Levy Officer.) Information is entered into this database from correspondence identified in the Levy Officer Special Projects File (Item 49598). (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office 3 years after the levy summary results reports are sent to Levy Program Supervisor.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SERVICE CENTERS**

ITEM 49580. CASES (ACTIVE) FILE.

Records in paper and electronic formats, including e-mail, concerning cases involving the collection of taxes owed to North Carolina from personal and entity taxpayers who are delinquent in payments to the department. Records are created and/or maintained during various processing stages involving garnishment status, active payment status, tax warrant status, and inactive status classifications. File includes correspondence, final payment notices, payment plan agreements, reference copies of tax forms and schedules, certificates of tax liens (CTL), write-offs decisions, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office 3 years after taxpayer is compliant to with all of the department's collection requirements, no outstanding payments are due by the taxpayer, no penalty waivers are pending, and all certificates of tax liens are resolved and no litigation, claims, audits, or other actions are pending.

ITEM 49584. CERTIFICATES OF TAX LIABILITY (CTL) FILE.

Court-stamped Certificates of Tax Liability. Certificates include taxpayers name, entity identification numbers and addresses, tax types, tax payment periods, and the amounts due. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after information is entered in Integrated Tax Administration System (ITAS) and after abatement or liability on the Certificate Tax Liability (CTL) is paid in full.

ITEM 49585. CORRESPONDENCE FILE.

Records in paper and electronic formats, including e-mail, concerning correspondence would contain the taxpayer's name, entity ID and/or sales tax and withholding tax number, letters, copies of Form AS/RP1 or NC-BR, Sales and Withholding tax report copies, garnishment copies, Secretary of State information, Alcohol Beverage Control (ABC) license information and any other information specific to a taxpayer's case. Copies of Powers of Attorney and Amended Returns as originals are forwarded to the appropriate Division according to SB 242 procedures. All other correspondence is retained in the individual Revenue Officers case files as needed. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office 60 days after case closes and reference value ends, if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SERVICE CENTERS**

ITEM 49586. CRIMINAL PROSECUTION FILE.

Records in paper and electronic formats, including e-mail, concerning criminal prosecution of taxpayers. File includes taxpayer's legal names, entity identification numbers, addresses, copies of warrants, and notes from the Integrated Tax Administration System (ITAS) regarding meetings and discussions with taxpayers. (Note: Action notes concerning court orders are entered in the departmental Integrated Tax Administration System (ITAS) by the Revenue Officer after judgment and sentencing phase of case.) (Comply with applicable provisions of G.S. 132-1.4 regarding confidentiality of criminal investigations and criminal intelligence information and applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office 1 year after case closes and reference value ends, if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49587. JEOPARDY AND LEVY FILE.

Records in paper and electronic formats, including e-mail, concerning Jeopardy and Levy methods of collecting payments from taxpayers. File includes exhibits, tax assessment forms, and legal documents containing taxpayers name, entity identification numbers, addresses, tax types, and amounts due. (Records are maintained in Revenue Officer's criminal prosecution files.) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office 6 months after paid or considered a write off if no litigation, audits, or official actions involving the records have been initiated. If official action has been initiated, destroy in office after resolution of issues involved.

ITEM 49588. NON-INTERGRATED TAX ADMINISTRATION SYSTEM (ITAS) CASE FILE.

Records in paper and electronic formats, including e-mail, concerning copies of Inheritance Tax and Schedule B final assessments. Notices include taxpayer's name, entity identification numbers, addresses, tax types of taxes owed, tax payment periods, and amounts due. File also includes taxpayer correspondence, copies of garnishments information from the Secretary of State's office, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office 3 years after paid or written off and if no litigation, claims, audits, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SERVICE CENTERS**

ITEM 49589. RETURNED CHECKS FILE.

Records concerning returned checks from taxpayers and banks. File includes copies of Notice of Returned Check Form (AC 1120) and reference copies of checks. The AC 1120 includes taxpayers names, addresses, sales or withholding tax numbers, and names of taxpayer's bank. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 49590. TAX WARRANTS FILE.

Records in paper and electronic formats concerning county tax warrants. Warrants include names and addresses of taxpayers, entity identification numbers, taxpayer addresses, tax types, tax payment period and amount due. (Records are maintained in individual Revenue Officer's case files.) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code; Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after property has been sold by County Sheriff's Department or tax warrants returned by County Sheriff because of no property upon which to levy.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SOFTWARE GROU**

ITEM 49603. CASE FLOW MANAGEMENT CORE JOBS & REPORTS (DKRPM 120) FILE.

Collection case summary reports for specific periods summarized by organization and employee. Reports include: organization ID number and name, employee name and Revenue (RV) number, beginning inventory, cases received, transfer out, transfer to uncollectible, cases closed, and ending inventory- quantity and dollar amount. Accounting collection totals, employee collections with employee RV number, name payments, credits, offsets and refunds. (Jobs and reports are generated for performance evaluations.) (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records and applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely according to performance cycle. Destroy in office official copies after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved. Destroy in office remaining copies of when superseded or obsolete.

DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SOFTWARE GROUP

ITEM 49600. ACCOUNTS RECEIVABLE REPORTS - PAPER COPIES FILE.

Reports in paper and electronic formats generated from the Integrated Tax Administration System (ITAS) concerning accounts receivables for the months requested. Data fields include new assessments, amounts collected, adjustments, ending balances, and other related data. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 49601. ACCOUNTS RECEIVABLE REPORTS (ELECTRONIC) FILE.

Electronic records of Reports concerning accounts receivable for the fiscal year. Electronic reports included: Monthly Analysis Reports, Allowance for Doubtful Accounts Calculations Reports, Write-Off Statistical Reports, variance reports, OSC (Office of State Controller), and other related reports. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 10 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issues.

ITEM 49602. ACCOUNTS RECEIVABLE REPORTS DATABASE (ELECTRONIC) FILE.

Electronic records concerning accounts receivable for the month ordered. Data fields include new assessments amounts, amounts collected, adjustments and ending balance. Report derived from the AR Summaries. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 10 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office upon completion of action and resolution of issues.

ITEM 49604. CERTIFICATION OF TAX LIABILITY (CTLS) MEETING RELEASE CRITERIA REPORTS (R-170) FILE.

Reports generated from the departmental Integrated Tax Administration System (ITAS) concerning Certificates of Tax Liability that have reached their 10-year anniversary or have been paid in full. Reports include social security and federal identification numbers, case numbers, and Certificate of Tax Liability docket information from the county clerks' offices. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 49605. COLLECTION FEES DATABASE (ELECTRONIC) FILE.

Electronic records concerning collection fees assessed and collected from taxpayers. Fields include: amounts collected with breakdown of tax, penalty, interest, collection fee amount. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SOFTWARE GROUP**

ITEM 49606. COLLECTION STATS DATABASE (ELECTRONIC) FILE.

Electronic records concerning information obtained from Non-Integrated Tax Administration System (ITAS) and Daily Transmittal Database on collections. Data fields include Collections and case activity. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

ITEM 49607. COMBAT ZONE DATABASE (ELECTRONIC) FILE.

Electronic records concerning tracking of taxpayers that are deemed in a combat zone. Combat Zone is any area the President of the United States designates by Executive Order as an area in which the U.S. Armed Forces are engaging or have engaged in combat. Data fields includes name of taxpayers, entity identification numbers, case identification numbers, amounts of taxes owed by taxpayers and entry and exit dates into the combat zone. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

ITEM 49608. CRIMINAL RESULTS DATABASE (ELECTRONIC) FILE.

Electronic records used to track criminal prosecution of taxpayers. Information is provided by Revenue Officer after judgment ordered. Data fields include final tax assessments, entity identification numbers, names of taxpayer, counties of residence, office locations, employee names, description of crimes, amounts owed by taxpayers, verdict of sentence of crimes, and status of cases. (Comply with applicable provisions of G.S. 132-1.4 regarding confidentiality of criminal investigations and criminal intelligence information and applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

ITEM 49609. DAILY TRANSMITTAL DATABASE (ELECTRONIC) FILE.

Electronic records concerning daily collections received by the division. Data fields include date, employee name, location of office, and amount collected. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SOFTWARE GROUP**

ITEM 49610. DELINQUENT CASES COLLECTION SUMMARY REPORT (DKRPR538) FILE.

Monthly summary reports concerning delinquent cases, collections, and tracking activities. Reports includes organization identification numbers, employees names and identification numbers, inventory of beginning and ending dates, names and numbers of cases received, names and number of cases transferred out, names and numbers of cases closed, names and numbers of cases with less than 61 days liability, collections greater than 60 days liability. (Reports generated from Information Technology Automated System (ITAS) for collections management and performance evaluations of Revenue Agents.) (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records and applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year after review is completed if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 49611. EMPLOYMENT SECURITY COMMISSION'S FEDERAL IDENTIFICATION NUMBER ERROR REPORTS (DKRPR 180) FILE.

Employment Security Commission Federal Identification Number Error Report. Reports include employee accounts needing a relationship to be created in Integrated Tax Administration System (ITAS) with the employee. Report fields include employee social security numbers, employer federal identification numbers (FIDN), names of employers, and other related information. (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records and applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after applicable cross referencing in Integrated Tax Administration System (ITAS) has occurred.

ITEM 49612. INPUT/OUTPUT CONTROL ERRORS REPORTS (DKRPM408) FILE.

Monthly reports concerning Input/Output Control Report by account type. Reports include per account type, total assessments over 45 days since warning letter mailed, total assessments fully paid per warning letter, total assessments partially paid per warning letter, fees assessed, total assessments with collection fees assessed, total assessments with exempted status, total assessments with error conditions, total output of errors, and other related records. Total assessment with fee collected, total assessments with fee adjusted collections. Collection fee program assessed account error report. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 49613. INTERNAL REVENUE SERVICE (IRS) RECIPROCAL PROGRAM FILE.

DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SOFTWARE GROUP

ITEM 49614. JEOPARDY PROCESS EXHIBITS, EXECUTIONS, AND ASSESSMENTS (ELECTRONIC) FILE.

Electronic records concerning information from Excel spreadsheet templates received upon Assistant Director approval. Electronic file includes social security numbers, federal identification numbers, amounts of tax, penalty/fee and interest due for filed, non-filed returns due to be sent to service center for printing, and other related data. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office 4 years from date approved.

ITEM 49615. RESPONSIBLE CORPORATE OFFICER (RCO) - JEOPARDY DATABASE (ELECTRONIC) FILE.

Electronic records concerning tracking taxpayers with an assessment received by the N.C. Department of Revenue (DOR). Fields include Responsible Corporate Officer (RCO)/Jeopardy assessment identification numbers, types of tax schedules, account identification numbers, amounts due, dates and amounts collected, names of employee, counties of residence, office locations, names of taxpayers, and other related data. Information is entered from documentation upon receipt by DOR. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

ITEM 49616. STAGE PROCESSOR ACTIVITY (DKRPD060) FILE.

Weekly reports printed monthly concerning stage processor statistics for delinquent and quarterly reconciliations and collection case types. Reports include amounts collected, case activity, condition number, condition name, process time condition scanned, subject, case type, last action, notice, organization, case status, priority. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years from date of report.

ITEM 49617. UNIQUE REVIEW ITEMS REPORTS FILE.

Reports concerning pending tax refunds or tax assessments, write offs for individual income, reviews of Rule 29 items for individual income and responsible corporate officer. Reports include social security numbers, federal identification numbers, amounts paid (under or over), and other related data. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office 1 year after review is complete and no audits, litigation, or other official actions are pending. If pending, destroy in office after resolution of all issues involved.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SOFTWARE GROUP**

ITEM 49618. WRITE-OFF REPORTS (R109) FILE.

Reports in paper and electronic formats concerning outstanding liabilities that will not be actively pursued by the department due to being uncollectible, age, death of the taxpayer for the period ordered (usually fiscal year). Reports include social security numbers or federal identification numbers, transaction identification numbers, and write off amounts. Report serves as an internal quality control. (Reports are generated from the departmental Integrated Tax Administration System.) (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office 5 years after final decision has been made by the division not to pursue collection of overdue taxes from long term delinquent taxpayers.

DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SPECIAL PROJECTS UNIT

ITEM 49591. FOREIGN ACCOUNTS DATABASE (ELECTRONIC) FILE.

Electronic records used to track collection cases that originated outside of North Carolina. Data fields include referral identification numbers, account identification numbers, amounts due, tax types, case identification numbers, names and addresses of power of attorneys, telephone numbers, amounts collected, notes, entity identification numbers, status of cases, name of employee (Revenue Agent), names and addresses of taxpayers and spouses, and other related information. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

ITEM 49592. FOREIGN ACCOUNTS FILE.

Records in paper and electronic records, including e-mail, concerning collection cases for taxpayers who may reside outside the state of North Carolina. File includes copies of recorded Certificates of Tax Liability, 30-day letter to taxpayer, certified mail receipts signed by taxpayers, correspondence to or from contracted attorneys, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office after collection case is paid and all official actions involving the collection process are resolved.

ITEM 49593. GUEST WORKER FILE.

Records in paper and electronic records, including e-mail, concerning collection cases assigned to Guest Worker identified collection cases. File includes Certificate of Tax Liability, tax warrants or garnishments, installment agreements, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office after all payment and collection actions are completed and case is closed.

ITEM 49594. OFFER IN COMPROMISE DATABASE (ELECTRONIC) FILE.

Electronic records concerning tracking taxpayers who have submitted offer in compromise requests. Data fields include entity identification numbers, taxpayers names and address, offer of compromise identification number, offer amount, dates offered, status of requests, notes, dates of correspondence, office locations, names of Revenue Officers, tax types, account identification number, amounts due, names and addresses of power of attorneys (POA), and other related information. (Information entered into this database from the Offer in Compromise File (Item 49595). (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

**DEPARTMENT OF REVENUE
TAX COMPLIANCE
COLLECTIONS DIVISION
SPECIAL PROJECTS UNIT**

ITEM 49595. OFFER IN COMPROMISE FILE.

Records in paper and electronic formats, including e-mail, concerning offers in compromise submitted by taxpayers and accepted by the department to settle outstanding collection cases. File includes Revenue Office Manager's (ROM) recommendations, Offer in Compromise Application Forms (OIC100), bank statements, utility bills, medical bills, loan denial letters, tax returns, form letters, signed acceptances, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office Offer in Compromise Forms (OIC100), memorandums, and signed acceptances 5 years after the department accepts the offer. Destroy in office remaining records after 2 years from date of denial.

ITEM 49596. TRAINING DATABASE (ELECTRONIC) FILE.

Electronic records concerning: employee-training classes. Data fields include training identification numbers, employee identification numbers, names of employees, course titles, start and ending dates, course evaluations, locations used for training, number of credit hours earned for continuing education, and other related information. (Information entered into this database from the Training (Reference) File (Item 49597). (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records and applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

ITEM 49597. TRAINING (REFERENCE) FILE.

Reference copies in paper and electronic formats of records concerning attendance by division personnel for educational classes provided by the division or department. File includes course evaluations, agendas, employee requests for training, subject matter outlines, presentation handouts, and other related records. (Information from this record series is entered into the Training Database (Electronic) File (Item 49596). (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records and applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Destroy in office presentation handouts, agendas, and subject outlines when superseded or obsolete. Destroy in office course evaluations after one year. Destroy in office remaining records when reference value ends.